



Dick Larsen
Treasurer-Tax
Collector/Public
Administrator

Mission Statement

The San Bernardino County Treasurer-Tax Collector/Public Administrator's office fulfills its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.



GOALS

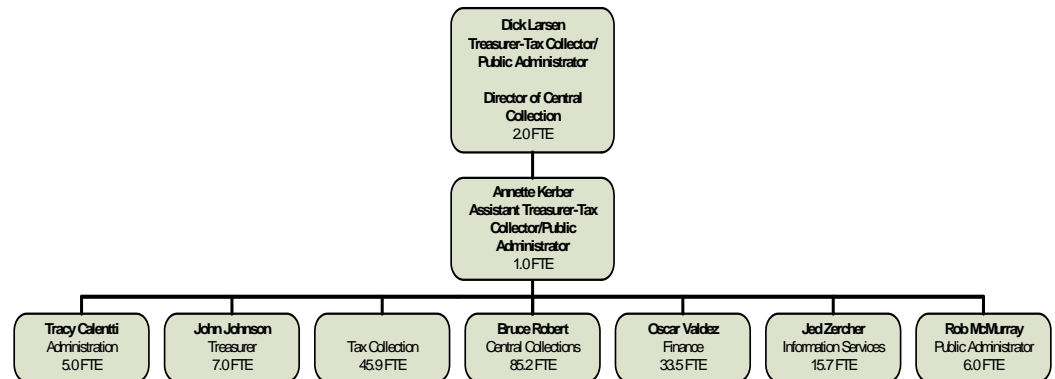
MANAGE THE COUNTY TREASURY FUNCTION IN A SAFE, EFFECTIVE AND EFFICIENT MANNER

COLLECT PROPERTY TAXES IN AN EFFECTIVE MANNER WITH FOCUS IN CUSTOMER SERVICE

INVESTIGATE AND ADMINISTER ESTATES OF DECEDENTS WITH CARE AND PROFESSIONALISM

TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

ORGANIZATIONAL CHART



DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.3 billion in property taxes and other fees.

The Treasurer is responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies.

The Treasurer-Tax Collector's Central Collections Division collected more than \$51.0 million for the year ended June 30, 2008. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

2008-09 SUMMARY OF BUDGET UNITS

	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Treasurer-Tax Collector/Public Administrator	20,890,456	13,706,190	7,184,266		201.3
Total General Fund	20,890,456	13,706,190	7,184,266		201.3
Special Revenue Fund					
Redemption Maintenance	179,486	6,704		172,782	-
Total Special Revenue Fund	179,486	6,704		172,782	-
Total - All Funds	21,069,942	13,712,894	7,184,266	172,782	201.3

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

GOAL 1: MANAGE THE COUNTY TREASURY IN A SAFE, EFFECTIVE AND EFFICIENT MANNER.

Objective A: Maintain the highest possible credit rating from the three major rating agencies for the county investment pool.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
1A. County investment pool rating.	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	Moody's – Aaa, S&P – AAAf, and Fitch – AAA	Moody's – Aaa, S&P – AAAf, and Fitch – AAA

Status

The primary goal of the treasury function is to provide for safe and effective management of the cash and investments in the county's investment pool. The objective selected to meet this goal is the maintenance of the highest possible credit rating from the three major credit rating agencies (Fitch, Moody's, and Standard and Poor's). The achievement of this objective will demonstrate the department's ability to effectively meet the goal of a safe and effective treasury.

The county investment pool is currently being rated by the three major rating agencies. In 2007-08 the target was met. The department expects to continue receiving the highest possible credit rating in 2008-09.

GOAL 2: COLLECT PROPERTY TAXES IN AN EFFECTIVE MANNER WITH A FOCUS ON CUSTOMER SERVICE.

Objective A: Meet or exceed the average collection rate of comparable counties for unsecured property taxes.

Objective B: Increase electronic payments of property taxes by taxpayers through the use of E-check and credit card.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
2A. Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	97.1% unsecured property tax collection rate	97.0% unsecured property tax collection rate	94.9% unsecured property tax collection rate	95.0% unsecured property tax collection rate	93.9% unsecured property tax collection rate
2B. Percentage increase of electronic property tax payments.	32%	10.2%	10%	9%	5%

Status

The primary goal of the property tax collection function is to collect property taxes for the county and other taxing agencies while providing taxpayers with a professional and convenient payment experience. The first objective selected to meet this goal for 2008-09 involves meeting or exceeding the average unsecured collection rates of comparable counties within the State of California. In 2007-08 the actual collection rate achieved was 97.0% and exceeded the average of 93.9% for comparable counties. As a result of the current economic downturn, the collection rate for 2008-09 and 2009-10 is expected to decline. The target collection rate for 2008-09 of ≥94.9% is expected to be met.

2007-08 ACCOMPLISHMENTS

Treasurer:

- ❖ Maintained "AAA" rating by all major rating agencies
- ❖ Distributed \$197 Million in interest earnings
- ❖ Attained record high pool balance of \$4.89 Billion

Tax Collector

- ❖ Collected \$2.3 Billion in annual property taxes
- ❖ Increased the mailing of secured and unsecured supplemental tax bills to six times a year

Public Administrator

- ❖ Implemented tools to identify best practices which reduce the necessary time to close cases
- ❖ Closed 226 cases in 2007-08

In addition, the department's goal is further met by the offering and promotion of electronic methods of property tax payments, which offer convenience for taxpayers and is the most cost efficient form of payment for the county. For 2007-08 and 2008-09 we are seeing many more property owners paying through impound accounts. Since some of these payments were previously paid electronically and others by check or cash it introduced an additional variable that was not being captured in our current measurement formula. Accordingly, the department revised performance measure 2B to include all electronic wire and automated mortgage tape payments. The revised measure will account for all electronic methods of payment which include credit card, E-check, electronic wire, and automated mortgage tape payments. In 2007-08, the actual percentage increase of payments processed electronically was 10.2% and exceeded the target of a 10% increase.

With the addition of electronic wire and mortgage tape payments, the number of bills paid electronically is significantly larger. Therefore, increases in the number of bills paid electronically will measure a smaller percent increase against that larger base. As such, the target percentage for 2008-09 is currently estimated at 9.0%, less than the 10% target.

In an effort to meet the objectives for 2009-10, the department has:

- Unveiled a new property tax bill offering a redesigned tax bill that is easier to read and understand, highlights and clarifies relevant information, promotes the use of electronic payments options, and increases the overall customer service for the county's taxpayer.
- Entered into a new Board approved contract to provide E-check and Credit Card Acceptance and Processing Services.
- Implemented ATM Verify with payment processor to check validity of account information on E-check transactions.
- Continued to expand payment options for customers, including:
 - On-line through e-pay using credit card or electronic check
 - Over the phone credit card and electronic check
 - Electronic payment file for large business owners and impound accounts
 - On site payment options at seasonal satellite payment centers in Victorville and Rancho Cucamonga
 - Added e-mail reminder services to notify property owners of payment deadlines or other events
- Increased the mailing of secured and unsecured supplemental tax bills from two to six times a year. The increased mailing improves customer services and the collection process by providing tax payers with timely supplemental bills based on the change of ownership or completion of construction.
- Continued to expand on the outreach campaign by marketing e-payment options to the Spanish speaking taxpayers via Spanish radio stations and publications.

GOAL 3: INVESTIGATE AND ADMINISTER THE ESTATES OF DECEDENTS WITH CARE AND PROFESSIONALISM.

Objective A: Decrease the average investigation period of decedents.

Objective B: Decrease the average estate administration period.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
3A. Annual percent decrease in the average amount of time necessary to close the investigation of decedents.	27%	19%	3%	3%	3%
3B. Annual percent decrease in the average amount of time necessary to close the administration of estates.	15%	24%	3%	3%	3%

Status

The primary goal of the Public Administrator function is the timely investigation and administration of the estates of decedents. The objective selected to assist in meeting this goal include a reduction in the amount of time taken to investigate and administer estates. Professional investigations and administration must occur in a timely manner for the department's goal to be achieved. In 2007-08, the target for a 3% decrease in the average amount of time to close both the investigation of a decedent and administration of estates was exceeded with the actual decrease of 19% and 24% respectively. In an effort to meet these objectives for 2009-10, the department has:

- Implemented tools to identify best practices which reduced time necessary to close cases.
- Closed 226 cases in 2007-08.

APPROVED MID-YEAR BOARD ITEM

Brief Description of Policy Item, CIP, or BPI reserve funds request	Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
1. A board agenda item was approved mid-year in 2006-07 for \$963,774 in ongoing funding for the following: 3.0 staff and to acquire space for a full-time Victorville satellite office; 5.0 staff for customer service at the main San Bernardino office; 12.0 part-time unclassified positions for off-site phone support; 2.0 positions for high level technical support; two reclassifications; and equipment, office furniture and supplies in support of the newly funded positions	22.0	\$963,774	0	\$963,774

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
P1. Increase in-person accessibility to Tax Collector services by opening a year-round Tax Collector satellite office – defined as average customers per day.	0	0	15	0	N/A
P2. Attain an average wait time of less than five minutes by implementing an off-site phone support service.	≤ 2 minutes	≤ 1 minutes	≤ 3 minutes	≤ 3 minutes	N/A

Status

The primary goal of this mid-year item was to maintain the ability to collect property taxes in an efficient and effective manner while continuing to provide excellent services to the county taxpayers.

The search for a permanent Victorville satellite office has been placed on hold pending the construction of the new High Desert Government Center in the City of Hesperia. The new government center is expected to house several county departments, including the Treasurer-Tax Collector and the Assessor. This will provide the county taxpayer with a convenient and centralized office location to pay property taxes and resolve all property related issues. In the mean time, the department will continue to operate seasonal satellite payment centers in the cities of Victorville and Rancho Cucamonga from December 1st through 10th and April 1st through 10th. The department is using the positions to support customer service through the San Bernardino office and at our seasonal sites. The reclassifications approved by this item have been completed.

The department continues to successfully manage the new off-site phone support service, by directing calls to experienced part-time employees working from home during the department's peak call periods. The new program was successful in reducing the average customer wait time to less than one minute in 2007-08 exceeding the target of three minutes. This has been a critical factor in improving the department's customer service.

2009-10 PROPOSED FEE ADJUSTMENTS

The department is not requesting any proposed fee adjustments for 2009-10.

If there are questions about this business plan, please contact Annette Kerber, Assistant Treasurer-Tax Collector/Public Administrator, at (909) 387-6372.